

Donna Epps
Vice President
Federal Regulatory Advocacy



1300 I Street, NW, Suite 400 West
Washington, DC 20005

Phone 202 515-2527
Fax 202 336-7922
donna.m.epps@verizon.com

May 9, 2005

Ex Parte

Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, DC 20554

Re: CC Docket No. 02-53; Presubscribed Interexchange Carrier Charges

Dear Ms. Dortch:

At the request of the FCC, Verizon is submitting the attached cost studies relating to our Petition for Reconsideration, filed on April 14, 2005. These studies show the costs of making manual and mechanized changes to a customer's presubscribed interexchange carrier ("PIC") and intraLATA primary interexchange carrier ("LPIC") at the same time. The changes from the original cost studies are highlighted in red.

If you have any questions, please contact me.

Sincerely,

A handwritten signature in black ink that reads "Donna Epps".

Donna Epps

Attachment

cc: Jennifer McKee

Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 1.1

Manual PIC Change - Per Line (With Simultaneous LPIC Change)

Line	ACTIVITY DESCRIPTION	Average Time Per Line (minutes)	Activity Occur %	Adjusted Time per Line (minutes)	Job Function Code	Labor Rate per Minute	Activity Cost per Line
	B	C	D	E=(C*D)	F	G	H=E*G
Consumer Sales and Solution Center (CSSC) / Business Service Center (BSC)							
1	Process end-user initiated PIC Change.	3.06	100%	3.06	2E70/2870	\$0.70	\$2.13
Equal Access Point of Contact (EAPOC)							
2	Process carrier initiated PIC Change requests and correct fallout error conditions.	2.52	0%	0.00	2306/2870	\$0.71	\$0.00
Staff & Systems Support							
3	PIC Interface Specialist: Provide user support and interface with carriers.	0.04	35%	0.01	230E	\$0.93	\$0.01
4	PIC System Administration Specialist: Perform system testing, develop system specifications and provide IT support.	0.04	71%	0.03	230E	\$0.86	\$0.03
5	PIC Methods Staff Support: Provide methods and procedures and support to CSSC/BSCs.	0.01	20%	0.002	287E	\$0.73	\$0.001
6	XEA - Software Engineers: IT support.	0.12	100%	0.12	1550	\$1.02	\$0.12
7	XEA - Vendor Consultants: IT support.		100%				\$0.20
8	Switch Manager - Software Engineers: IT support.	0.02	100%	0.02	1550	\$1.02	\$0.03
9	MTAC CARE - Vendor Consultants: IT support.		100%				\$0.03
10	NJ Local EAMI - Software Engineer: IT support.	0.01	100%	0.01	1550	\$1.02	\$0.01
11	C&P Local EAMI - Software Engineer: IT support.	0.002	100%	0.002	1550	\$1.02	\$0.002
11	MARCH - Software Engineer: IT support.	0.04	11%	0.005	1550	\$1.02	\$0.005
12	TOTAL						\$0.43
Recent Change Memory Administration Center (RCMAC)							
13	Process PIC Change fallouts from MARCH.	4.00	0.25%	0.01	4372	\$0.78	\$0.01
SUB-TOTALS:							
14	CSSC/BSC						\$2.13
15	EAPOC						\$0.00
16	Staff & Systems Support		65%				\$0.28
17	RCMAC		65%				\$0.01
18	Computer Investments		65%				\$0.20
19	Bill Entry		65%				\$0.05
20	Service Order Processing		65%				\$0.08
With OVERHEAD LOADING¹:							
				= Sub-totals * OL of 1.4591			
21	CSSC/BSC						\$3.10
22	EAPOC						\$0.00
23	Staff & Systems Support						\$0.41
24	RCMAC						\$0.01
25	Computer Investments						\$0.30
26	Bill Entry						\$0.07
27	Service Order Processing						\$0.12
With REVENUE LOADING²:							
				=Sub-totals with OL * RL of 1.0844			
28	CSSC/BSC						\$3.36
29	EAPOC						\$0.00
30	Staff & Systems Support						\$0.44
31	RCMAC						\$0.01
32	Computer Investments						\$0.32
33	Bill Entry						\$0.08
34	Service Order Processing						\$0.13
35	TOTAL COST PER PIC CHANGE (Sum L28 to L34):						\$4.34
36	PIC SLAM COST PER PIC CHANGE (Separate Study):						\$0.06
37	LOADED COST PER PIC CHANGE (Sum L35 to L36):						\$4.40

¹ The Common Overhead Loading includes various types of marketing, corporate operations and general support expenses and is developed on the basis of company total expenses.

² The Gross Revenue Loading is a composite of the Gross Receipts Tax levied on Verizon's revenues by some states, the Regulatory Assessment Fees levied by state and federal regulators for management of our product and service revenues, and the uncollectible revenues written off in a given year.

Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 1.2

**Mechanized PIC Change - Per Line (With
Simultaneous LPIC Change)**

Line	ACTIVITY DESCRIPTION	Average Time Per Line (minutes)	Activity Occur %	Adjusted Time per Line (minutes)	Job Function Code	Labor Rate per Minute	Activity Cost per Line
	B	C	D	E=(C*D)	F	G	H=E*G
Consumer Sales and Solution Center (CSSC) / Business Service Center (BSC)							
1	Process end-user initiated PIC Change.	3.06	0%	0.00	2E70/2870	\$0.70	\$0.00
Equal Access Point of Contact (EAPOC)							
2	Process carrier initiated PIC Change requests and correct fallout error conditions.	2.52	15%	0.38	2306/2870	\$0.71	\$0.27
Staff & Systems Support							
3	PIC Interface Specialist: Provide user support and interface with carriers.	0.04	35%	0.01	230E	\$0.93	\$0.01
4	PIC System Administration Specialist: Perform system testing, develop system specifications and provide IT support.	0.04	71%	0.03	230E	\$0.86	\$0.03
5	PIC Methods Staff Support: Provide methods and procedures and support to CSSC/BSCs.	0.01	20%	0.002	287E	\$0.73	\$0.001
6	XEA - Software Engineers: IT support.	0.12	100%	0.12	1550	\$1.02	\$0.12
7	XEA - Vendor Consultants: IT support.		100%				\$0.20
8	Switch Manager - Software Engineers: IT support.	0.02	100%	0.02	1550	\$1.02	\$0.03
9	MTAC CARE - Vendor Consultants: IT support.		100%				\$0.03
10	NJ Local EAMI - Software Engineer: IT support.	0.01	100%	0.01	1550	\$1.02	\$0.01
11	C&P Local EAMI - Software Engineer: IT support.	0.002	100%	0.002	1550	\$1.02	\$0.002
11	MARCH - Software Engineer: IT support.	0.04	11%	0.005	1550	\$1.02	\$0.005
12	TOTAL						\$0.43
Recent Change Memory Administration Center (RCMAC)							
13	Process PIC Change fallouts from MARCH.	4.00	0.25%	0.01	4372	\$0.78	\$0.01
SUB-TOTALS:							
14	CSSC/BSC						\$0.00
15	EAPOC						\$0.27
16	Staff & Systems Support		35%				\$0.15
17	RCMAC		35%				\$0.00
18	Computer Investments		35%				\$0.11
19	Bill Entry		35%				\$0.03
20	Service Order Processing		35%				\$0.04
With OVERHEAD LOADING¹:							
				= Sub-totals * OL of 1.4591			
21	CSSC/BSC						\$0.00
22	EAPOC						\$0.39
23	Staff & Systems Support						\$0.22
24	RCMAC						\$0.00
25	Computer Investments						\$0.16
26	Bill Entry						\$0.04
27	Service Order Processing						\$0.06
With REVENUE LOADING²:							
				=Sub-totals with OL * RL of 1.0844			
28	CSSC/BSC						\$0.00
29	EAPOC						\$0.43
30	Staff & Systems Support						\$0.24
31	RCMAC						\$0.00
32	Computer Investments						\$0.17
33	Bill Entry						\$0.04
34	Service Order Processing						\$0.07
35	TOTAL COST PER PIC CHANGE (Sum L28 to L34):						\$0.95
36	PIC SLAM COST PER PIC CHANGE (Separate Study):						\$0.06
37	LOADED COST PER PIC CHANGE (Sum L35 to L36):						\$1.01

¹ The Common Overhead Loading includes various types of marketing, corporate operations and general support expenses and is developed on the basis of company total expenses.

² The Gross Revenue Loading is a composite of the Gross Receipts Tax levied on Verizon's revenues by some states, the Regulatory Assessment Fees levied by state and federal regulators for management of our product and service revenues, and the uncollectible revenues written off in a given year.

**Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 2**

PIC CHANGE - % Activity Occurrence

Line	Item	Amount	Source
	A	B	C
	<u>CSSC/BSC and EAPOC - % related to PIC Transactions</u>		
1	CSSC/BSC Initiated PIC Change Volume	5,333,587	Tab 8.1: PIC Change Volumes
2	Carrier Initiated PIC Change Volume	2,863,392	Tab 8.1: PIC Change Volumes
3	Total PIC Change Volume - Vz East	8,196,979	L1 + L2
4	% of Manual PIC Changes handled by CSSC/BSC	100%	L1 / L1
5	% of Total PIC Changes handled by CSSC/BSC	65%	L1 / L3
6	Total EAPOC Interlata and Intralata Volume	760,917	Tab 3.2 EAPOC
6a	Total Mechanized Interlata and Intralata PIC Change Volume	5,072,749	Tab 8.1: PIC Change Volumes
6b	Total Interlata and Intralata PIC Change Volume - Vz East	13,359,026	Tab 8.1: PIC Change Volumes
7	% of Mechanized PIC Changes handled by EAPOC	15%	L6 / L6a
8	% of Total PIC Changes handled by EAPOC	6%	L6 / L6b
	<u>Staff Support - % Time on PIC Support</u>		
7	PIC Interface Specialist	35%	Department Estimate
8	PIC System Administration Specialist	71%	Department Estimate
9	PIC Methods Staff Support	20%	Department Estimate
	<u>Systems Support - % System for PIC Usage</u>		
10	XEA	100%	Systems Design
11	Switch Manager	100%	Systems Design
12	MTAC CARE	100%	Systems Design
13	NJ Local EAMI	100%	Systems Design
14	C&P Local EAMI	100%	Systems Design
15	MARCH	11%	MARCH Production Reports

**Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 3.1**

PIC CHANGE (with simultaneous LPIC Change) - SERVICE CENTER WORK TIME

Assumption: Average incremental time to process an LPIC change on a simultaneous PIC+LPIC change is equivalent to a PIC change on a 2nd line.

Line	Activity	Avrg Time (min) ¹	Avrg Time Per Line	Typical Occ% ²	Typical Time Per Line	Res to Bus % ³	Weighted Avrg Time Per Line	Source
	A	B	C=B/#Lines	D	E=C*D	F	G=E*F	
1	<u>Consumer Sales & Solution Center (CSSC)</u>							
2	1 Line	4.68	4.68	81.0%	3.79			
3	2 Lines	6.97	3.48	19.0%	0.66			
4	5 Lines	11.85	2.37	0.0%	0.00			
5				100%	4.45	67%	2.96	
	<u>Business Service Center (BSC)</u>							
6	1 Line	6.94	6.94	19.7%	1.37			
7	2 Lines	8.46	4.23	23.5%	0.99			
8	5 Lines	12.13	2.43	14.6%	0.35			
9	10 Lines	17.75	1.77	6.7%	0.12			
10	15+ Lines	22.21	1.48	35.6%	0.53			
11				100%	3.36	33%	1.12	
12	<u>Service Centers Average</u>						4.09	
	Incremental Time for 2-Line Order Over 1-Line Order							
13	CSSC	2.29						Line 3B - Line 2B
14	BSC	1.52						Line 7B - Line 6B
	Incremental Time Weighted By Res to Bus Ratio							
15	CSSC	2.29				67%	1.52	Col B x Col F
16	BSC	1.52				33%	0.51	Col B x Col F
17	Total Weighted Average Incremental Time						2.03	Line 15 + Line 16
18	Average Time Per Line Per PIC+LPIC Change							
19	Average Time Per PIC Change (with Simultaneous LPIC Change)						3.06	Line 12 + Line 17 Line 18 / 2

Notes:

1. Average Time based on region-wide Service Center survey results.
2. Typical Occurrences based on BTN counts from ALIS database (Residence) and Bus BTN Report (Business).
3. Residence to Business split based on access line counts from the 2003 ALIS Database.

**Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 3.2**

PIC CHANGE - EAPOC WORK TIME

Line	Item	Avrg Time per Line (min) ¹	Volume ²	% Typical Occurrence D = C/C5
	A	B	C	
	<u>Equal Access Point of Contact (EAPOC)</u>			
1	EAPOC - North		421,167	55%
2	EAPOC - South		339,750	45%
3	Total (Sum L 1 + L 2)	2.52	760,917	100%

Notes:

1. Average Time per Line per EAPOC Subject Matter Experts
2. **PIC and LPIC** volumes per EAPOC Production Reports - fBA-North and South Jan-Dec 2001

Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 3.3

PIC CHANGE - STAFF AND SYSTEMS SUPPORT WORK TIME/COST

Line	Item	Amount	Source
	A	B	C
<u>PIC Interface Specialist</u>			
1	Vz-East headcount (FTE)	5	Wholesale - Access Systems Interface and PIC
2	Productive minutes per headcount per year	109,920	Tab 7.2: Prodv Hrs
3	Annual productive labor time (minutes)	549,600	L1 x L2
4	Total Inter/IntraLATA PIC Changes	13,359,026	Tab 8.1: PIC Change Volumes
5	Labor time (minutes) per PIC Change	0.04	L3 / L4
<u>PIC System Administration Specialist</u>			
6	Vz-East headcount (FTE)	5	Wholesale - Access Systems Interface and PIC
7	Annual productive labor time (minutes)	549,600	L6 x L2
8	Labor time (minutes) per PIC Change	0.04	L7 / L4
<u>PIC Methods Staff Support</u>			
9	Vz-East headcount (FTE)	1	Retail - Sales Operations Support/Compliance
10	Annual productive labor time (minutes)	109,920	L9 x L2
11	Labor time (minutes) per PIC Change	0.01	L10 / L4
<u>XEA - IT Support</u>			
12	Vz East Software Engineer headcount (FTE)	14	
13	Annual productive labor time (minutes)	1,538,880	L12 x L2
14	Labor time (minutes) per PIC Change	0.12	L13 / L4
15	Annual Vendor Maintenance Contract	\$ 2,700,000	TCS Consultants
16	Cost per PIC Change	\$ 0.20	L15 / L4
<u>Switch Manager - IT Support</u>			
17	Vz East Software Engineer headcount (FTE)	3	Production Support - Network Operations Systems
18	Annual productive labor time (minutes)	329,760	L17 x L2
19	Labor time (minutes) per PIC Change	0.02	L18 / L4
<u>MTAC CARE - IT Support</u>			
20	Annual Vendor Maintenance Contract	\$ 377,820	Rapid, LLC
21	Cost per PIC Change	\$ 0.03	L20 / L4
<u>NJ Local EAMI</u>			
22	Vz East Software Engineer headcount (FTE)	1	
23	Annual productive labor time (minutes)	109,920	L22 x L2
24	Labor time (minutes) per PIC Change	0.01	L23 / L4
<u>C&P Local EAMI</u>			
25	Vz East Software Engineer headcount (FTE)	0.25	MDVW Accounts Process
26	Annual productive labor time (minutes)	27,480	L25 x L2
27	Labor time (minutes) per PIC Change	0.002	L26 / L4
<u>MARCH</u>			
28	Vz East Software Engineer headcount (FTE)	5	MARCH Application Support
29	Annual productive labor time (minutes)	549,600	L28 x L2
30	Labor time (minutes) per PIC Change	0.04	L29 / L4

FTE = Full Time Equivalent (department prorated estimate)

Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 4

PIC CHANGE - COMPUTER INVESTMENTS

Line	Item	Amount	Source
	A	B	C
	<u>XEA (Express Electronic Access)</u>		
1	2500 GIG DASD @ \$533 per GIG	\$ 1,332,500	Company IT Records
2	450 MIPS @\$8,300 per MIPS	\$ 3,735,000	Company IT Records
3	7,665 GIG of Tape @ \$400 per GIG	\$ 3,066,000	Company IT Records
4	Investment Related Cost Factor	28.09%	Tab 10.1: Invesmt Factor
5	Annualized Computer Cost	\$ 2,284,487	(L1 + L2 + L3) x L4
6	% PIC Change Related Usage	100.00%	Company IT Records
7	Adjusted XEA Cost	\$ 2,284,487	L5 x L6
8	Total Inter/IntraLATA PIC Changes	13,359,026	Tab 8.1: PIC Chng Volume
9	XEA Cost per PIC Transaction	\$ 0.17	L7 / L8
	<u>Switch Manager</u>		
10	Unix Servers	\$ 400,000	Company IT Records
11	Annualized Servers Cost	\$ 112,350	L10 x L4
12	Annual Hardware Upgrades/Replacements	\$ 200,000	Company IT Records
13	Return on Investment (for Upgrades)	\$ 22,500	L12 x Cost of Money
14	Composite Income Tax Factor	5.24%	Effective Tax Rate Calculation
15	Composite Income Tax on Investment Return (for Upgrades)	\$ 10,483	L12 x L14
16	Annual Hardware & Software Maintenance Contracts	\$ 75,000	Company IT Records
17	Switch Manager Cost	\$ 420,332	L11 + L12 + L13 + L15 + L16
18	% PIC Change Related Usage	100%	Company IT Records
19	Switch Manager Cost per PIC Transaction	\$ 0.03	(L17x L18) / L8
	<u>MTAC CARE</u>		
20	Annual System Upgrades/Enhancements	\$ 302,000	Company IT Records
21	Return on Investment (for Upgrades)	\$ 33,975	L20 x Cost of Money
22	Composite Income Tax on Investment Return (for Upgrades)	\$ 15,829	L20 x L14
23	MTAC CARE Cost	\$ 351,804	L20 + L21 + L22
24	% PIC Change Related Usage	100%	Company IT Records
25	MTAC CARE Cost per PIC Transaction	\$ 0.03	(L23 X L24) / L8
	<u>MARCH</u>		
26	Annualized equipment and operating system software	\$ 4,189,212	Company IT Records
27	Annual maintenance, software and support contract on application software	\$ 5,000,000	Company IT Records
28	Return on Investment (for Upgrades)	\$ 562,500	L 27 x Cost of Money
29	Composite Income Tax on Investment Return (for Upgrades)	\$ 262,073	L27 x L14
30	MARCH Cost	\$ 10,013,785	L26 + L27 + L28 + L29
31	% PIC Change Related Usage	11%	MARCH Production Reports
32	MARCH Cost per PIC Transaction	\$ 0.08	(L30 X L31) / L8
32	Total Computer Investments Cost per PIC Transaction	\$ 0.31	L9 + L19 +25 + L31

Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 5

VERIZON - EAST
BILL ENTRY COST

PLANNING PERIOD: 2000-2004 VERIZON - EAST
CRIS BILLING

LINE	COST ELEMENT	AMOUNT
1	ERROR CORRECTION	\$0.00008
2	CUSTOMER ACCOUNTS PROCESSING	\$0.00016
3	BILL PRODUCTION	\$0.00079
4	BILL INQUIRY	\$0.00115
5	REMITTANCE	\$0.00007
6	COLLECTIONS/TREATMENT	\$0.00127
7	POSTAGE	\$0.00036
8	CAPITAL EXPENSES	\$0.00076
9	TOTAL DIRECT COST	\$0.00464
10	INFORMATION MANAGEMENT	\$0.00139
11	CAPITAL EXPENSES	\$0.00145
12	OTHER SHARED	\$0.00023
13	TOTAL SHARED COST	\$0.00307
14	TOTAL COST PER BILL ENTRY	\$0.00771
15	AVERAGE BILL ENTRY LINES PER PIC CHANGE	10
16	BILL ENTRY COST PER PIC CHANGE	\$0.08

Data trended from base year 1998

**Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 6**

***VERIZON - East
SERVICE ORDER SYSTEMS COST***

Line	Item	Amount
A	B	C
1	Verizon - East SOP Volume Count	29,212,876
2	Verizon - East SOP/BOSS Systems Cost	\$ 15,155,648.87
3	Systems Cost Per Order (L1 / L2)	\$0.52
4	Average # of Telephone Lines per Customer	4.1
5	Systems Cost per Line (L3 / L4)	\$0.13

Source:

Volume Count: VZ East SOP and BOSS Counts Jan-Dec 2000

Systems Cost:

VZ East Accts 6124 (General Purpose Computer Expense) Dollars Jan-Dec 2000

VZ East Acct 6724 (Information Management Expense) Dollars Jan-Dec 2000

Average Number of Telephone Lines per Customer: Tab 8.2 ALIS L11

**Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 7.1**

DIRECTLY ASSIGNED LABOR RATES - VERIZON EAST

	Functional Organization/Title	Job Function Code (JFC)	DC	DE	MA	MD	ME	NH	NJ	NY	PA	RI	VA	VT	WV	NSI**	2003 Average Labor Rate/Hr	Labor Rate per Minute
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S=R/60
1	Consumer Sales & Solution Center (CSSC)	2E70	\$38.69	\$38.91	\$40.72	\$41.04			\$44.98	\$46.54	\$42.79		\$39.66		\$40.82		\$41.57	\$0.69
2	Business Service Center (BSC)	2870	\$43.45		\$42.56	\$43.63	\$42.16	\$37.63	\$41.21	\$44.84	\$43.32	\$40.49		\$40.30			\$41.96	\$0.70
3	Equal Access Point of Contact (EAPOC) - North	2306			\$42.56												\$42.56	\$0.71
4	Equal Access Point of Contact (EAPOC) - South	2870									\$43.32						\$43.32	\$0.72
5	PIC Interface Specialist	230E			\$57.72	\$51.73								\$57.72			\$55.72	\$0.93
6	PIC System Administration Specialist	230E									\$51.73						\$51.73	\$0.86
7	PIC Methods Staff Support	287E			\$43.96												\$43.96	\$0.73
8	Information Technologies (IT)	1550														\$61.40	\$61.40	\$1.02
9	Recent Change Memory Administration Center (RCMAC)	4372	\$37.34	\$42.60	\$55.75	\$42.56	\$50.76	\$48.93	\$48.78	\$61.06	\$43.03		\$42.26		\$39.59		\$46.61	\$0.78

Line	Item	Amount	Source
A	B	C	D
	<u>CSSC/BSC Weighted Average</u>		
10	CSSC Regional-average Rate per Minute	\$0.69	L1
11	BSC Regional-average Rate per Minute	\$0.70	L2
12	% Residence Access Lines	67%	Tab 8.2: ALIS, L7
13	% Business Access Lines	33%	Tab 8.2: ALIS, L8
14	CSSC/BSC Weighted Average Labor Rate	\$0.70	(L10 x L12)+(L11x L13)
	<u>EAPOC Weighted Average</u>		
15	EAPOC North (MA) Labor Rate per Minute	\$0.71	L3
16	EAPOC South (PA) Labor Rate per Minute	\$0.72	L4
17	% EAPOC Production Volume - North	55%	Tab 3.2: EAPOC, L1
18	% EAPOC Production Volume - South	45%	Tab 3.2: EAPOC, L2
19	EAPOC Weighted Average Labor Rate	\$0.71	(L15 x L17)+(L16 x L18)

* Labor Rates are averages of states/company where personnel is located, based on Year 2002;
there is no increase in non-management labor rates for 2003, while management labor rates are trended at 1.04% to 2003.

** NSI = Network Services Incorporated, Inc.

**Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 7.2**

ANNUAL PRODUCTIVE HOURS

Source: Service Costs

<u>LINE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>	<u>SOURCE</u>
1	DAYS PER YEAR	365	
2	WEEKENDS	104	(52 WEEKS) * (2 DAYS)
3	HOLIDAYS AND PERSONAL DAYS	14	Corporate policy for except NY and NE which have 15
4	VACATION DAYS	15	Assumption of average vacation
5	SICK DAYS	3	Assumption of average sick days per year
6	TOTAL NONPRODUCTIVE DAYS	136	SUM OF LINES 2 THROUGH 5
7	TOTAL PRODUCTIVE DAYS	229	LINE 1 - LINE 6
8	WORK HOURS PER DAY	8.0	
9	PRODUCTIVE HOURS PER YEAR	1,832	LINE 7 * LINE 8
10	PRODUCTIVE MINUTES PER YEAR	109,920	LINE 9 * 60

**Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 8.1**

PIC CHANGE VOLUMES

Source: SAR Reporting System - January to December 2003

Jurisdiction	Carrier Initiated			CSSC/BSC Initiated			Total InterLATA	Grand Total
	InterLATA	IntraLATA	Total	InterLATA	IntraLATA	Total		
A	B	C	D=B+C	E	F	G=E+F	H=B+E	I=D+G
Verizon East	2,863,392	2,209,357	5,072,749	5,333,587	2,952,690	8,286,277	8,196,979	13,359,026

**Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 8.2**

VZ-East - Access Lines in Service - December 2003

Source: ALIS database - Vz East 2003 Access Line Count

Line	Item	Source	Amount
	A	B	C
1	Residential Primary Access Lines	ALIS	17,537,439
2	Residential Secondary Access Lines	ALIS	3,329,552
3	Percent Residential with 1 Line	$(L1 - L2) / L1$	81.0%
4	Percent Residential with 2 Lines	$L2 / L1$	19.0%
5	Average # of Lines per Residential Customer	$(L1+L2) / L1$	1.19
6	Average # of Lines per Business Customer	Tab 8.3 L5	9.89
7	Total Residential Access Lines	ALIS	20,872,066
8	Total Business Access Lines	ALIS	10,485,482
9	Percent Residential Access Lines	$L7 / (L7+L8)$	66.6%
10	Percent Business Access Lines	$L8 / (L7+L8)$	33.4%
11	Average # of Lines per Res/Bus Customer	$(L5*L9)+(L6*L10)$	4.1

**Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 8.3**

Vz-East: Business Lines per BTN (excludes Official, Wats, Reseller & Public)

NUMBER OF CUSTOMERS BY LINES PER BTN:											
Line	1	2	3	4	5	6	7	8	9	10	11
A	B	C	D	E	F	G	H	I	J	K	L
1	1,718,570	913,317	640,700	491,352	357,498	306,727	230,106	213,988	163,659	156,921	119,610
NUMBER OF LINES (L1 x # of Lines):											
2	1,718,570	1,826,634	1,922,100	1,965,408	1,787,490	1,840,362	1,610,742	1,711,904	1,472,931	1,569,210	1,315,710
NUMBER OF CUSTOMERS PER CATEGORY:											
	<u>1 Line</u>	<u>2-4 Lines</u>	<u>5-9 Lines</u>	<u>10-14 Lines</u>	<u>15+ Lines</u>	<u>Total Csrs</u>					
3	1,718,570	2,045,369	1,271,978	580,452	3,101,327	8,717,696					
AVERAGE % OF CUSTOMERS PER CATEGORY (L3 / Total Csrs):											
4	19.7%	23.5%	14.6%	6.7%	35.6%	100%					
AVERAGE NUMBER OF LINES PER BUSINESS CUSTOMER (Total L2 / Total L1):											
5	9.89										

Source: Line information was generated based on information from the MDW database. - Jun 99

**Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 8.3**

12	13	14	15	16	17	18	19	20	21+	TOTAL
M	N	O	P	Q	R	S	T	U	V	W
118,970	95,154	89,797	83,737	82,186	69,159	67,663	59,998	61,827	2,676,757	8,717,696
1,427,640	1,237,002	1,257,158	1,256,055	1,314,976	1,175,703	1,217,934	1,139,962	1,236,540	56,211,897	86,215,928

**Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 9.1**

INPUT FACTORS

Line A	Factor B	Value C	Source D
1	Cost of Money	11.25%	Service Costs
3	Investment-related Cost Factor	28.09%	Tab 10.1 Investmt Factor
4	Common Overhead	1.4591	Tab 9.2 OH Loading
4	Gross Revenue Loading	1.0844	Tab 9.3 Rev Loading
5	Labor Trend Factor	1.04	(See Note)

Note:

Labor trend is based on forecasted Verizon management and non-management annual salary increases as proposed by salary compensation guidelines and negotiated changes to labor contracts respectively. In Vz-East, there is no increase in non-management labor trend projected from 2002 to 2003.

Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 9.2

MARKETING, CORPORATE OPERATIONS & GENERAL SUPPORT OVERHEAD FOR PIC CHANGE STUDIES -Verizon East

All Data from ARMIS 43-01 for 2003 (Subject to Separations) (Dollars in \$000)

	Customer Operations Marketing 1140 A	Corporate Operations 1160 B	Depreciation and Amortization 1180 C	Support Plant Depr. & Amort. 1620 D = (E/F) x C	Support Plant 1690 E	Total Plant in Service 1690 F	Total Operating Expense 1190 G
Washington, D.C.	\$ 27,444	\$ 104,915	\$ 197,187	\$ 59,812	\$ 651,854	\$ 2,149,024	\$ 485,337
Maryland	\$ 75,159	\$ 421,539	\$ 623,518	\$ 70,329	\$ 877,992	\$ 7,784,062	\$ 1,784,715
Virginia	\$ 79,776	\$ 403,321	\$ 604,028	\$ 61,258	\$ 814,594	\$ 8,032,266	\$ 1,719,868
West Virginia	\$ 18,337	\$ 117,751	\$ 166,779	\$ 17,937	\$ 241,919	\$ 2,249,311	\$ 470,379
Delaware	\$ 10,621	\$ 58,817	\$ 83,814	\$ 7,791	\$ 107,026	\$ 1,151,352	\$ 249,010
Pennsylvania	\$ 108,027	\$ 664,277	\$ 991,710	\$ 114,910	\$ 1,482,670	\$ 12,795,892	\$ 2,849,140
New Jersey	\$ 123,764	\$ 808,477	\$ 956,334	\$ 133,764	\$ 1,762,008	\$ 12,597,302	\$ 3,007,485
Maine	\$ 17,529	\$ 94,175	\$ 125,399	\$ 8,835	\$ 128,163	\$ 1,819,062	\$ 398,598
Massachusetts	\$ 88,954	\$ 550,189	\$ 805,499	\$ 77,179	\$ 1,036,016	\$ 10,812,606	\$ 2,594,909
New Hampshire	\$ 13,892	\$ 97,333	\$ 142,105	\$ 9,970	\$ 146,523	\$ 2,088,393	\$ 404,812
Rhode Island	\$ 10,245	\$ 62,444	\$ 93,951	\$ 8,360	\$ 108,072	\$ 1,214,477	\$ 270,892
Vermont	\$ 6,584	\$ 48,729	\$ 71,922	\$ 4,879	\$ 70,461	\$ 1,038,762	\$ 195,603
New York	\$ 273,802	\$ 1,719,342	\$ 1,994,195	\$ 253,681	\$ 3,521,905	\$ 27,685,764	\$ 7,287,445
SUBTOTAL	\$ 854,134	\$ 5,151,309	\$ 6,856,441	\$ 828,706	\$ 10,949,203	\$ 91,418,273	\$ 21,718,193
USOA 2124 Inv. in PIC Study				(702.54)	\$ (9,282)		
TOTAL VERIZON EAST	\$ 854,134	\$ 5,151,309	\$ 6,856,441	\$ 828,004	\$ 10,939,921	\$ 91,418,273	\$ 21,718,193

Overhead Loading (Column A + Column B + Column D) / (Column G - Column A - Column B - Column D)

45.91%

**Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 9.3**

REVENUE LOADING FACTOR FOR TAXES & UNCOLLECTIBLES FOR PIC CHANGE STUDIES

All Data from ARMIS 43-01 for 2003 (Subject to Separations) (Dollars in \$000)

ARMIS ROW NUMBER	Uncollectibles 1060 A	Total Other Taxes 1490 B	Total Operating Revenues 1090 C
Washington, D.C.	\$ 2,390	\$ 53,487	\$ 605,362
Maryland	\$ 41,803	\$ 149,016	\$ 2,158,600
Virginia	\$ 41,858	\$ 88,714	\$ 2,096,212
West Virginia	\$ 8,378	\$ 39,181	\$ 586,058
Delaware	\$ 3,278	\$ 12,601	\$ 324,476
Pennsylvania	\$ 60,061	\$ 133,831	\$ 3,199,471
New Jersey	\$ 18,614	\$ 120,262	\$ 3,396,629
Maine	\$ 10,152	\$ 22,428	\$ 461,383
Massachusetts	\$ 60,908	\$ 54,070	\$ 2,448,425
New Hampshire	\$ 9,843	\$ (4,081)	\$ 435,509
Rhode Island	\$ 6,930	\$ 11,804	\$ 286,608
Vermont	\$ 5,019	\$ 7,168	\$ 223,919
New York	\$ 182,814	\$ 654,218	\$ 6,839,866
TOTAL VERIZON EAST	\$ 452,048	\$ 1,342,699	\$ 23,062,518

Revenue Loading (Column A + Column B) / Column C

0.0778

Grossed-Up Revenue Loading Factor

1.0844

Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 10.1

INVESTMENT RELATED COST FACTORS

Line	Account	Category	Source	Value
	A	B	C	D
Capital Cost Factors for General Purpose Computer				
1	2124	Capital Cost - Depreciation	Tab 10.3: CapCost Factor, Col. D	0.1619
2	2124	Capital Cost - RIT	Tab 10.3: CapCost Factor, Col. G	0.0798
3	2124	Capital Cost - Other Tax	Service Costs	0.0072
4	2124	Network Factor	Service Costs Estimate	0.0320
5	2124	Marketing	Service Costs	-
6	2124	Other Support	Service Costs	-
7	2124	TOTAL	Sum Lines 1 through 6	0.2809

**Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 10.2**

WEIGHTED AVERAGE CAPITAL COST

<u>LINE</u>		<u>Weighted</u> <u>fBA (Note 1)</u>
1	DEBT	0.40
2	EQUITY	0.60
3	COST of DEBT	7.0%
4	COST of EQUITY	14.1%
5	COST OF MONEY (Note 2]	11.25%
6	WEIGHTED STATE INCOME TAX	5.05%
7	WEIGHTED FED. DEDUCTION@35%	1.77%
8	COMBINED INC. TAX (Note 3)	38.28%

Notes:

- 1 Weighted on basis of Revenue Producing Investments
- 2 $(L1 \times L3) + (L2 \times L4)$
- 3 $.35 + L6 - L7$

Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 10.3

REGIONAL

Capital Cost Factors

Line	Account	Category	Depreciation	Cost of	Income	RIT
A	B	C	D	Money	Tax	G = E + F
				E	F	
1	2124	General Purpose Computers	0.161896	0.054422	0.025356	0.079777

Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 10.4

CAPITAL COST FACTOR INPUT VARIABLES

COMMON INPUTS

LINE	ITEM	VALUE
1	Original Cost	\$1,000.00
2	Debt Ratio	40.00%
3	Cost of Debt	7.00%
4	Cost of Equity	14.08%
5	Cost of Invested Capital	11.25%
6	Federal Income Tax Rate	35.00%
7	State Income Tax Rate	5.05%
8	Composite Income Tax Rate	38.28%
9	State	REGIONAL

ACCOUNT SPECIFIC INPUTS

Line	Account	Category	Economic Life	REGIONAL Future Net Salvage	MACRS Revcovery Period
10	2124	General Purpose Computers	6	3.0%	5

Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon East PIC Cost
Worksheet 10.5

VERIZON
MACRS Depreciation Schedule -- Rates

Recovery Year	Recovery Period (Years)						
	3	5	7	10	15	20	39
1	0.33333	0.20000	0.14286	0.10000	0.05000	0.03750	0.01282
2	0.44444	0.32000	0.24490	0.18000	0.09500	0.07219	0.02564
3	0.14815	0.19200	0.17493	0.14400	0.08550	0.06677	0.02564
4	0.07407	0.11520	0.12495	0.11520	0.07695	0.06177	0.02564
5		0.11520	0.08925	0.09216	0.06926	0.05713	0.02564
6		0.05760	0.08925	0.07373	0.06233	0.05285	0.02564
7			0.08925	0.06554	0.05905	0.04888	0.02564
8			0.04462	0.06554	0.05905	0.04522	0.02564
9				0.06554	0.05905	0.04462	0.02564
10				0.06554	0.05905	0.04462	0.02564
11				0.03277	0.05905	0.04462	0.02564
12					0.05905	0.04462	0.02564
13					0.05905	0.04462	0.02564
14					0.05905	0.04462	0.02564
15					0.05905	0.04462	0.02564
16					0.02952	0.04462	0.02564
17						0.04462	0.02564
18						0.04462	0.02564
19						0.04462	0.02564
20						0.04462	0.02564
21						0.02231	0.02564
22							0.02564
23							0.02564
24							0.02564
25							0.02564
26							0.02564
27							0.02564
28							0.02564
29							0.02564
30							0.02564
31							0.02564
32							0.02564
33							0.02564
34							0.02564
35							0.02564
36							0.02564
37							0.02564
38							0.02564
39							0.02564
40							0.01282
Totals	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

Verizon East
REGIONAL
MACRS Depreciation Schedule -- Amounts
1996

Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 10.5

Recovery Year	Recovery Period (Years)						
	3	5	7	10	15	20	39
sum	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00	1000.00
1	333.33	200.00	142.86	100.00	50.00	37.50	12.82
2	444.44	320.00	244.90	180.00	95.00	72.19	25.64
3	148.15	192.00	174.93	144.00	85.50	66.77	25.64
4	74.07	115.20	124.95	115.20	76.95	61.77	25.64
5		115.20	89.25	92.16	69.26	57.13	25.64
6		57.60	89.25	73.73	62.33	52.85	25.64
7			89.25	65.54	59.05	48.88	25.64
8			44.62	65.54	59.05	45.22	25.64
9				65.54	59.05	44.62	25.64
10				65.54	59.05	44.62	25.64
11				32.77	59.05	44.62	25.64
12					59.05	44.62	25.64
13					59.05	44.62	25.64
14					59.05	44.62	25.64
15					59.05	44.62	25.64
16					29.52	44.62	25.64
17						44.62	25.64
18						44.62	25.64
19						44.62	25.64
20						44.62	25.64
21						22.31	25.64
22							25.64
23							25.64
24							25.64
25							25.64
26							25.64
27							25.64
28							25.64
29							25.64
30							25.64
31							25.64
32							25.64
33							25.64
34							25.64
35							25.64
36							25.64
37							25.64
38							25.64
39							25.64
40							12.82

Verizon - East
PIC Change Cost Study
(With Simultaneous LPIC Change)
CAPITAL COST RECOVERY FACTOR

ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 10.6

	DEP	COM	TAX	TOTAL
FACTOR=	0.1619	0.0544	0.0254	0.2417

ACCOUNT 2124
General Purpose Computers
REGIONAL

TABLE OF INPUT VARIABLES

Original Cost	\$1,000.00	Cost of Equity	14.08%
Service Life (Years)	6.00	Cost of Invested Capital	11.25%
Future Net Salvage	3.00%	MACRS Recovery Period (Years)	5.00
Debt Ratio	40.00%	Federal Income Tax Rate	35.00%
Cost of Debt	7.00%	State Income Tax Rate	5.05%
		Composite Income Tax Rate	38.28%

Year	Book Depr.		Deferred Inc. Tax		Investor-supplied Capital			Return		Current Inc. Tax	Total Ann. Chg.	Depreciation	Cost of Money	Income Tax	PV Ann. Chg.
	Amount	Reserve	Amount	Reserve	Begin	End	Avg.	Debt	Equity						
1	80.83333333	80.83333333	45.62090867	45.62090867	0	873.545758	436.772879	12.22964061	36.90643473	22.89329982	152.8627085	76.63741876	46.58551	21.70495	144.9278772
2	161.6666667	242.5	60.61519333	106.236102	873.545758	651.263898	762.404828	21.34733518	64.42168316	39.96118612	287.3968711	137.7753825	73.09398	34.05568	244.9250342
3	161.6666667	404.1666667	11.61259493	117.8486969	651.263898	477.9846364	564.6242672	15.80947948	47.70962133	29.59458623	254.7803537	123.8432631	48.65822	22.67066	195.1721467
4	161.6666667	565.8333333	-17.78896411	100.0597328	477.9846364	334.1069338	406.0457851	11.36928198	34.31005675	21.28274979	228.6287552	111.3199872	31.45375	14.65482	157.4285573
5	161.6666667	727.5	-17.78896411	82.27076872	334.1069338	190.2292313	262.1680826	7.340706312	22.15267864	13.74144963	204.9015012	100.0630897	18.25484	8.505228	126.8231586
6	161.6666667	889.1666667	-39.84013339	42.43063533	190.2292313	68.402698	129.3159646	3.62084701	10.92694038	6.778051687	182.9925057	89.94451202	8.093775	3.771022	101.8093091
7	80.83333333	970	-30.94565133	11.484984	68.402698	18.515016	43.458857	1.216847996	3.672186499	2.277881001	88.00024883	40.42457246	2.444995	1.139163	44.00873116
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Total PV	680.0082258	0	228.5851	106.5015	0	1015.094814
Annuity	161.90		54.42	25.36		241.67
Factor	0.1619	0.0544	0.0254			0.2417

ATTACHMENT B
Exhibit Verizon East PIC Cost
Workpaper 10.7

COMPUTATION OF DEFERRED INCOME TAXES

TOTALS	970	1000	30	11.484984
--------	-----	------	----	-----------

**Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon West PIC Cost
Worksheet 1.1**

Manual PIC Change - Per Line (With Simultaneous LPIC Change)

Line	ACTIVITY DESCRIPTION	Average Time Per Line (minutes)	Activity Occur %	Adjusted Time per Line (minutes)	Job Class	Labor Rate per Minute	Activity Cost per Line
	B	C	D	E=(C*D)	F	G	H=E*G
Business Office							
1	Process end-user initiated PIC Change.	3.26	99.9%	3.26	Svc Rep	\$0.65	\$2.12
Equal Access Point of Contact (EAPOC)							
2	Manually process carrier- initiated PIC Change.	5.00	0.1%	0.01	Svc Rep	\$0.68	\$0.004
3	Process carrier-initiated PIC Change requests to verify and correct information.	4.14	0.0%	0.00	Svc Rep	\$0.68	\$0.00
4	Investigate discrepancies noted while comparing databases to ensure all have same PIC for a phone number	3.60	1.5%	0.06	Svc Rep	\$0.68	\$0.04
5	Database Management	0.02	100%	0.02	Level 4L	\$0.95	\$0.02
6	Database Management	0.02	100%	0.02	Gen'l Clerk	\$0.58	\$0.011
SUB-TOTALS:							
7	Business Office						\$2.12
8	EAPOC (L2 + L3)						\$0.004
9	EAPOC (L4 + L5 + L6)		49.4%				\$0.04
10	Computer Investments		49.4%				\$0.19
11	Staff & Systems Support		49.4%				\$0.18
12	Bill Entry		49.4%				\$0.04
13	Service Order Processing		49.4%				\$0.06
With OVERHEAD LOADING¹:							
= "SUB-TOTALS" * Overhead Loading of 1.4763							
14	Business Office						\$3.13
15	EAPOC						\$0.06
16	Computer Investments						\$0.28
17	Staff & Systems Support						\$0.26
18	Bill Entry						\$0.06
19	Service Order Processing						\$0.09
With REVENUE LOADING²:							
= "With Overhead Loading" * Revenue Loading of 1.0655							
20	Business Office						\$3.33
21	EAPOC						\$0.06
22	Computer Investments						\$0.29
23	Staff & Systems Support						\$0.28
24	Bill Entry						\$0.06
25	Service Order Processing						\$0.10
26	TOTAL COST PER PIC CHANGE (Sum L20 to L25):						\$4.12
27	PIC SLAM COST PER PIC CHANGE (Separate Study):						\$0.14
28	LOADED COST PER PIC CHANGE (Sum L26 to L27):						\$4.26

¹ The Common Overhead Loading includes various types of marketing, corporate operations and general support expenses and is developed on the basis of company total expenses.

² The Gross Revenue Loading is a composite of the Gross Receipts Tax levied on Verizon's revenues by some states, the Regulatory Assessment Fees levied by state and federal regulators for management of our product and service revenues, and the uncollectible

**Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon West PIC Cost
Worksheet 1.2**

Mechanized PIC Change - Per Line (With Simultaneous LPIC Change)

Line	ACTIVITY DESCRIPTION	Average Time Per Line (minutes)	Activity Occur %	Adjusted Time per Line (minutes)	Job Class	Labor Rate per Minute	Activity Cost per Line
	B	C	D	E=(C*D)	F	G	H=E*G
Business Office							
1	Process end-user initiated PIC Change.	3.26	0.0%	0.00	Svc Rep	\$0.65	\$0.00
Equal Access Point of Contact (EAPOC)							
2	Manually process carrier- initiated PIC Change.	5.00	0.0%	0.00	Svc Rep	\$0.68	\$0.00
3	Process carrier-initiated PIC Change requests to verify and correct information.	4.14	0.2%	0.01	Svc Rep	\$0.68	\$0.01
4	Investigate discrepancies noted while comparing databases to ensure all have same PIC for a phone number	3.60	1.5%	0.06	Svc Rep	\$0.68	\$0.04
5	Database Management	0.02	100%	0.02	Level 4L	\$0.95	\$0.02
6	Database Management	0.02	100%	0.02	Gen'l Clerk	\$0.58	\$0.011
SUB-TOTALS:							
7	Business Office						\$0.00
8	EAPOC (L2 + L3)						\$0.01
9	EAPOC (L4 + L5 + L6)		50.6%				\$0.04
10	Computer Investments		50.6%				\$0.19
11	Staff & Systems Support		50.6%				\$0.18
12	Bill Entry		50.6%				\$0.04
13	Service Order Processing		50.6%				\$0.06
With OVERHEAD LOADING¹:							
= "SUB-TOTALS" * Overhead Loading of 1.4763							
14	Business Office						\$0.00
15	EAPOC						\$0.06
16	Computer Investments						\$0.28
17	Staff & Systems Support						\$0.27
18	Bill Entry						\$0.06
19	Service Order Processing						\$0.09
With REVENUE LOADING²:							
= "With Overhead Loading" * Revenue Loading of 1.0655							
20	Business Office						\$0.00
21	EAPOC						\$0.07
22	Computer Investments						\$0.30
23	Staff & Systems Support						\$0.28
24	Bill Entry						\$0.06
25	Service Order Processing						\$0.10
26	TOTAL COST PER PIC CHANGE (Sum L20 to L25):						\$0.81
27	PIC SLAM COST PER PIC CHANGE (Separate Study):						\$0.14
28	LOADED COST PER PIC CHANGE (Sum L26 to L27):						\$0.95

¹ The Common Overhead Loading includes various types of marketing, corporate operations and general support expenses and is developed on the basis of company total expenses.

² The Gross Revenue Loading is a composite of the Gross Receipts Tax levied on Verizon's revenues by some states, the Regulatory Assessment Fees levied by state and federal regulators for management of our product and service revenues, and the uncollectible

Verizon - West
 PIC Change Cost Study
 (With Simultaneous LPIC Change)

ATTACHMENT B
 Exhibit Verizon West PIC Cost
 Workpaper 2.1

PIC CHANGE - % Activity Occurrence

Line	Item	Amount	Source
	A	B	C
	<u>Mechanized vs. Manual - % related to PIC Transactions</u>		
1	2003 Carrier Initiated PIC Changes	2,161,655	Tab 8 PIC Chng Volume
2	2003 End User Initiated PIC Changes	2,106,625	Tab 8 PIC Chng Volume
3	Carrier Initiated interlata PIC changes handled manually	2,190	EAPOC Management Tracking-YTD 2003
4	Total manually handled PIC Changes	2,108,815	L2 + L3
5	Total PIC Changes	4,268,280	L1 + L2
6	% PIC Changes Manual - Business Office	99.9%	L2 / L4
7	% PIC Changes Manual - EAPOC	0.1%	L3 /L4
8	% Manual PIC Changes to Total PIC Changes	49.4%	L4 / L5
9	% Mechanized PIC Changes to total PIC Changes	50.6%	1 - L6

Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon West PIC Cost
Workpaper 2.2

WORK VOLUMES

	Item	Inter & Inter-lata	Interlata Only	%	Source
	A	B	C	D	E
1	Manual PIC Changes		2,108,815		Tab 2.1: %Occurrence L4
2	Mechanized PIC Changes		2,159,465		Tab 2.1: %Occurrence L5 - L4
3	Total PIC Changes		4,268,280		L1 + L2
4	Carrier Initiated Interlata and Intralata PIC Changes	4,841,096			Tab 8 PIC Chng Volume
5	Carrier Initiated Interlata PIC Changes		2,161,655		Tab 8 PIC Chng Volume
6	% Carrier Initiated PIC Changes that are Interlata			44.7%	L5 / L4
7	Manual PIC Changes from IXC's	4,905	2,190		Management Tracking - YTD 2003
8	% of Total PIC Changes from IXC's			0.05%	L7 / L3
9	Mechanized Changes requiring Verification	11,971	5,345		Management Tracking - YTD 2003
10	% of Mechanized PIC Changes requiring Verification			0.2%	L9 / L2
11	% of Total PIC Changes requiring Verification			0.1%	L9 / L3
11	PIC Changes involving Perpetual Compare	147,263	65,756		Management Tracking - YTD 2003
12	% of Total PIC Changes involving Perpetual Compare			1.5%	L10 / L3
13	PIC Restrictions		350,606		Management Tracking - YTD 2003
14	% of Total PIC Changes involving Restrictions			8.2%	L13 / L3

**Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon West PIC Cost
Workpaper 2.3**

PIC CHANGE (with simultaneous LPIC Change) - BUSINESS OFFICE WORK TIME

Assumption: Average incremental time to process an LPIC change on a simultaneous PIC+LPIC change is equivalent to a PIC change on a 2nd line.

Line	Item	Value	Source
	A	B	
1	Business Office Average Worktime ¹	4.35	Vz-West Business Office SME estimates
	% of Incremental Time for 2-Line Order Over 1-Line Order ²		
2	Residence	49%	East Study Tab 3.1 - Col B: (Line 3- Line 2) -1
3	Business	52%	East Study Tab 3.1 - Col B: (Line 7 - Line 6) -1
	Incremental Time for 2-Line Order Over 1-Line Order		
4	Residence	2.13	Line 1 x Line 2
5	Business	2.26	Line 1 x Line 3
	Residence to Business Access Lines Ratio		
6	Residence	67%	East Study Tab 8.2 Line 9
7	Business	33%	East Study Tab 8.2 Line 10
8	Incremental Time Weighted By Res to Bus Ratio	2.17	(Line 4 x Line 6) + (Line 5 x Line 7)
9	Average Time Per Line Per PIC+LPIC Change	6.52	Line 1 + Line 8
10	Average Time Per PIC Change (with Simultaneous LPIC Change)	3.26	Line 9 / 2

Notes:

1. Average Business Office work time is based on an average of several SME estimates given by various Business Office supervisors and/or staff managers.
2. Incremental work time for 2-Line order over 1-Line order based on Vz-East survey results as surrogate (see VZ-Simultaneous PIC Change_East.XLS).

**Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon West PIC Cost
Workpaper 2.3**

agers.
3)

**Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon West PIC Cost
Workpaper 3.1**

PIC CHANGE - EAPOC WORK TIME

Line	Item	Avg Time per Line (min) ¹	Volume ²	% Typical Occurrence
	A	B	C	D = C/C4
	<u>EAPOC (formerly NASSC)</u>			
1	Process Manual PIC Change	0.96	2,190	27%
2	PIC Verification without Repair	3.96	5,345	66%
3	PIC Verification with Repair	19.92	503	6%
4	Total (Sum L 1 + L 2 + L 3)	4.14	8,038	100%
5	Database Management (Level 4L)	0.02		
6	Database Management (General Clerk)	0.02		

Notes:

1. Average Time per Line per Time and Motion Study
2. Volumes per EAPOC Management for YTD 2003

Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon West PIC Cost
Workpaper 3.2

PIC CHANGE - STAFF AND SYSTEMS SUPPORT COST

Line	Item	Amount	Source
	A	B	C
1	Verizon East Staff Support Costs	\$ 0.09	Verizon East PIC Change Study - Tab 3.3 L5+L8+L11
2	Verizon West Staff Support Personnel	4	PLM Filing Plan
3	Verizon East Staff Support Personnel	11	Verizon East PIC Change Study - Tab 3.3 L1+L6+L9
4	Total Inter/IntraLATA PICs Verizon East	13,359,026	SAR Reporting System YTD 2003
5	Total Inter/IntraLATA PICs Verizon West	9,112,941	SAR Reporting System YTD 2003
6	Verizon West Staff Support Costs	\$ 0.05	L1 x L2 / L3 x L4 / L5
7	Verizon West System Support Costs	\$ 0.31	Verizon East PIC Change Study as Surrogate
8	Verizon West Staff & Systems Support Costs	\$ 0.36	L 6 + L 7

**Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon West PIC Cost
Workpaper 4**

PIC CHANGE - COMPUTER INVESTMENTS

Line	Item	Amount	Source
	A	B	C
	<u>Interface Systems</u>		
1	Annual Expense	\$ 8,224,980	External Vendor Analysis
2	Annualized Transactions	32,399,580	EAPOC Management Reports
3	Interface Cost per Transaction	\$ 0.25	L1 / L2
4	% Mechanized PICs to Total PICs	51%	Tab 2.1: %Occurrence
5	Interface Cost per PIC	\$ 0.13	L3 x L4
	<u>Subscription Services Systems</u>		
6	Annual Expense	\$ 9,383,185	External Vendor Analysis
7	Annualized Transactions	64,272,840	EAPOC Management Reports
8	Subscription Services Cost per Transaction/PIC	\$ 0.15	L6 / L7
	<u>Offline Data Systems</u>		
9	Annual Expense	\$ 1,417,230	External Vendor Analysis
10	% associated with PIC Access Services	10.0%	SRC Staff Manager Estimate
11	ODS Annual Expense for PIC	\$ 141,723	L 7 x L 8
12	Annualized Transactions	117,693	EAPOC Management Reports
13	Offline Data Systems Cost per Transaction	\$ 1.20	L11 / L12
14	% PIC Restrictions to Total PICs	8.2%	Tab 2.2 Work Volume, L14
15	ODS Cost per PIC	\$ 0.10	L 13 x L 14
16	TOTAL SYSTEMS COSTS PER PIC	\$ 0.38	L5 + L8 + L15
17	Total PIC Transactions - 2003	4,268,280	Tab 2.: %Occurrence
18	Total Systems Costs for 2003 PICs	\$ 1,617,309	L 16 x L 17
19	Annual Cost Factor for Computer Investments	28.09%	Verizon East PIC Change Study
20	Estimated Computer Investment for 2003 PICs	\$ 5,757,599	L 18 / L 19

Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon West PIC Cost
Workpaper 5

VERIZON - WEST
BILL ENTRY COST

PLANNING PERIOD: 2000-2004

Uses Verizon-East Bill Entry Cost as Surrogate

LINE	COST ELEMENT	
1	ERROR CORRECTION	\$0.00008
2	CUSTOMER ACCOUNTS PROCESSING	\$0.00016
3	BILL PRODUCTION	\$0.00079
4	BILL INQUIRY	\$0.00115
5	REMITTANCE	\$0.00007
6	COLLECTIONS/TREATMENT	\$0.00127
7	POSTAGE	\$0.00036
8	CAPITAL EXPENSES	\$0.00076
9	TOTAL DIRECT COST	\$0.00464
10	INFORMATION MANAGEMENT	\$0.00139
11	CAPITAL EXPENSES	\$0.00145
12	OTHER SHARED	\$0.00023
13	TOTAL SHARED COST	\$0.00307
14	TOTAL COST PER BILL ENTRY	\$0.00771
15	AVERAGE NUMBER OF LINES PER BILL	10
16	TOTAL COST PER PIC CHANGE	\$ 0.07710 Line 14 x Line 15

Data trended from base year 1998

Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon West PIC Cost
Workpaper 6

VERIZON - WEST
SERVICE ORDER SYSTEMS COST

Uses Verizon-East Service Order System Cost as Surrogate

Line	Item	Amount
A	B	C
1	Verizon - East SOP Volume Count	29,212,876
2	Verizon - East SOP/BOSS Systems Cost	\$ 15,155,648.87
3	Systems Cost Per Order (L1 / L2)	\$0.52
4	Average Number of Telephone Lines per Customer	4.24
5	Systems Cost per Line (L3 / L4)	\$0.12

Source:

Volume Count: VZ East SOP and BOSS Counts Jan-Dec 2000

Systems Cost:

VZ East Accts 6124 (General Purpose Computer Expense) Dollars Jan-Dec 2000

VZ East Acct 6724 (Information Management Expense) Dollars Jan-Dec 2000

Average Number of Telephone Lines per Customer:

2709 Report for MD-Residence, Bus BTN Report for MD-Business

Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon West PIC Cost
Workpaper 7

FULLY ASSIGNED LABOR RATES

			Average Labor Rate per Hour 2002	Average Labor Rate per Hour 2003	Labor Rate per Minute
A	Functional Organization/Title B	Job Class C	D	E *	F=E/60
1	Equal Access Point of Contact (EAPOC) -TX	Svc Rep	\$39.32	\$40.89	\$0.68
2	Business Offices - Vz-West	Svc Rep	\$37.50	\$39.00	\$0.65
3	Equal Access Point of Contact (EAPOC) - Mgmt - TX	Level 4L	\$54.71	\$56.90	\$0.95
4	Equal Access Point of Contact (EAPOC) -MD	Gen'l Clerk	\$35.04	\$35.04	\$0.58

* Labor Rates are averages of states/company where personnel are located,
based on Year 2002, and trended yearly at 1.04% to 2003.
There is no non-management labor rate increase in MD from 2002 to 2003.

Verizon - West
 PIC Change Cost Study
 (With Simultaneous LPIC Change)

ATTACHMENT B
 Exhibit Verizon West PIC Cost
 Workpaper 8

PIC CHANGE VOLUMES

Source: SAR Reporting System - January to December 2003

Line	Jurisdiction	Carrier Initiated			CSSC/BSC Initiated			Total	Grand Total
		InterLATA	IntraLATA	Total	InterLATA	IntraLATA	Total	InterLATA	
	A	B	C	D=B+C	E	F	G=E+F	H=B+E	I=D+G
1	Vz-West	2,161,655	2,679,441	4,841,096	2,106,625	2,165,220	4,271,845	4,268,280	9,112,941

Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)

ATTACHMENT B
Exhibit Verizon West PIC Cost
Workpaper 9.1

INPUT FACTORS

Line A	Factor B	Value C
1	Overhead Loading	1.4763
2	Revenue Loading (Grossed Up)	1.0655
3	Labor Trend Factor	1.04

**Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon West PIC Cost
Worksheet 9.2**

MARKETING, CORPORATE OPERATIONS & GENERAL SUPPORT OVERHEAD FOR PIC CHANGE STUDIES

All Data from ARMIS 43-01 for 2003 (Subject to Separations) (Dollars in \$000)

ARMIS ROW NUMBER	Customer Operations Marketing 1140 A	Corporate Operations 1160 B	Depreciation and Amortization 1180 C	Support Plant Depr. & Amort. D = (E/F) x C	Support Plant 1620 E	Total Plant in Service 1690 F	Total Operating Expense 1190 G
GTE California	\$ 70,919	\$ 445,926	\$ 493,456	\$ 52,353	\$ 1,026,822	\$ 9,678,281	\$ 1,752,706
Contel Arizona	\$ 201	\$ 1,720	\$ 1,758	\$ 71	\$ 1,035	\$ 25,499	\$ 5,675
Contel California	\$ 6,503	\$ 38,418	\$ 73,659	\$ 7,163	\$ 106,627	\$ 1,096,522	\$ 188,483
Nevada	\$ 550	\$ 4,041	\$ 8,204	\$ 504	\$ 6,840	\$ 111,378	\$ 18,265
Florida	\$ 45,431	\$ 311,010	\$ 425,777	\$ 40,004	\$ 495,897	\$ 5,277,947	\$ 1,263,565
Hawaii	\$ 16,712	\$ 103,364	\$ 136,841	\$ 20,192	\$ 278,161	\$ 1,885,084	\$ 397,619
Illinois	\$ 9,928	\$ 77,238	\$ 98,017	\$ 10,256	\$ 158,847	\$ 1,518,047	\$ 291,675
Indiana	\$ 16,428	\$ 111,234	\$ 131,989	\$ 16,706	\$ 242,398	\$ 1,915,102	\$ 396,422
Michigan	\$ 8,984	\$ 77,772	\$ 107,851	\$ 7,448	\$ 113,938	\$ 1,649,968	\$ 308,292
Ohio	\$ 12,461	\$ 95,795	\$ 154,598	\$ 14,872	\$ 196,936	\$ 2,047,256	\$ 401,225
GTE Pennsylvania	\$ 7,557	\$ 79,572	\$ 81,201	\$ 7,421	\$ 111,109	\$ 1,215,767	\$ 255,293
Wisconsin	\$ 5,323	\$ 44,212	\$ 64,089	\$ 5,520	\$ 85,055	\$ 987,517	\$ 178,231
Contel Pennsylvania	\$ 802	\$ 10,841	\$ 8,064	\$ 556	\$ 8,305	\$ 120,374	\$ 29,298
Contel Quaker State	\$ 494	\$ 5,608	\$ 6,637	\$ 757	\$ 12,169	\$ 106,722	\$ 19,372
Contel Indiana	\$ 2,404	\$ 15,889	\$ 28,858	\$ 1,803	\$ 26,431	\$ 422,950	\$ 73,714
Contel Illinois	\$ 1,798	\$ 11,556	\$ 18,447	\$ 1,911	\$ 29,353	\$ 283,390	\$ 51,476
Idaho	\$ 2,360	\$ 18,633	\$ 29,377	\$ 2,858	\$ 40,729	\$ 418,576	\$ 79,498
Oregon	\$ 10,246	\$ 64,627	\$ 79,947	\$ 6,235	\$ 89,413	\$ 1,146,536	\$ 251,329
Washington	\$ 17,934	\$ 128,519	\$ 157,841	\$ 18,607	\$ 259,667	\$ 2,202,698	\$ 458,465
West Coast California	\$ 189	\$ 1,478	\$ 2,542	\$ 267	\$ 4,331	\$ 41,259	\$ 6,762
Contel Washington	\$ 1,324	\$ 7,823	\$ 19,110	\$ 1,219	\$ 16,651	\$ 261,049	\$ 42,196
North Carolina	\$ 5,385	\$ 53,245	\$ 54,658	\$ 8,548	\$ 112,948	\$ 722,185	\$ 171,232
South Carolina	\$ 3,357	\$ 22,763	\$ 35,186	\$ 3,314	\$ 43,208	\$ 458,746	\$ 99,762
GTE Virginia	\$ 617	\$ 5,595	\$ 8,763	\$ 653	\$ 7,412	\$ 99,476	\$ 23,632
Verizon SO- Illinois	\$ 483	\$ 5,049	\$ 6,463	\$ 599	\$ 8,714	\$ 94,038	\$ 18,352
Contel North Carolina	\$ 1,835	\$ 17,261	\$ 28,225	\$ 1,362	\$ 18,168	\$ 376,630	\$ 83,676
Contel South Carolina	\$ 405	\$ 2,342	\$ 5,253	\$ 302	\$ 3,665	\$ 63,792	\$ 13,504
Contel Virginia	\$ 9,980	\$ 75,422	\$ 108,880	\$ 8,032	\$ 98,605	\$ 1,336,670	\$ 315,033
Texas	\$ 32,636	\$ 236,607	\$ 331,957	\$ 38,764	\$ 519,979	\$ 4,452,817	\$ 982,422
Contel Texas	\$ 1,587	\$ 11,668	\$ 25,543	\$ 942	\$ 12,690	\$ 344,043	\$ 66,079
SUBTOTAL	\$ 294,833	\$ 2,085,228	\$ 2,733,191	\$ 279,240	\$ 4,136,103	\$ 40,360,319	\$ 8,243,253
USOA 2124 Inv. in PIC Study (From Tab 4.:Investments Line 20)				\$ 389	\$ 5,758		
TOTAL VERIZON WEST	\$ 294,833	\$ 2,085,228	\$ 2,733,191	\$ 279,629	\$ 4,141,861	\$ 40,360,319	\$ 8,243,253
Overhead Loading	(Column A + Column B + Column D) / (Column G - Column A - Column B - Column D)						47.63%

**Verizon - West
PIC Change Cost Study
(With Simultaneous LPIC Change)**

**ATTACHMENT B
Exhibit Verizon West PIC Cost
Workpaper 9.3**

REVENUE LOADING FACTOR FOR TAXES & UNCOLLECTIBLES FOR PIC CHANGE STUDIES

All Data from ARMIS 43-01 for 2003 (Subject to Separations) (Dollars in \$000)

ARMIS ROW NUMBER	Uncollectibles 1060 A	Total Other Taxes 1490 B	Total Operating Revenues 1090 C
GTE California	\$ 32,020	\$ 108,512	\$ 1,752,706
Contel Arizona	\$ 112	\$ 363	\$ 8,055
Contel California	\$ 5,291	\$ 11,576	\$ 260,017
Nevada	\$ 175	\$ 465	\$ 26,449
Florida	\$ 22,101	\$ 48,797	\$ 1,489,983
Hawaii	\$ 3,375	\$ 24,577	\$ 451,642
Illinois	\$ 5,820	\$ 9,369	\$ 406,123
Indiana	\$ 4,639	\$ 42,887	\$ 503,206
Michigan	\$ 6,912	\$ 21,200	\$ 421,377
Ohio	\$ 6,683	\$ 31,368	\$ 528,453
GTE Pennsylvania	\$ 4,930	\$ 17,584	\$ 313,300
Wisconsin	\$ 1,228	\$ 12,762	\$ 216,628
Contel Pennsylvania	\$ 671	\$ 1,612	\$ 41,594
Contel Quaker State	\$ 3	\$ 994	\$ 29,416
Contel Indiana	\$ 1,417	\$ 7,993	\$ 128,222
Contel Illinois	\$ 1,955	\$ 4,669	\$ 81,765
Idaho	\$ 929	\$ 3,487	\$ 108,038
Oregon	\$ 3,150	\$ 14,668	\$ 318,093
Washington	\$ (1,135)	\$ 34,260	\$ 556,329
West Coast California	\$ 217	\$ 277	\$ 8,198
Contel Washington	\$ 682	\$ 1,177	\$ 60,430
North Carolina	\$ 3,264	\$ 908	\$ 173,649
South Carolina	\$ 3,784	\$ 6,358	\$ 134,638
GTE Virginia	\$ 955	\$ 1,087	\$ 19,934
Verizon SO- Illinois	\$ 380	\$ 69	\$ 19,843
Contel North Carolina	\$ 1,363	\$ 1,935	\$ 91,565
Contel South Carolina	\$ 358	\$ 780	\$ 18,657
Contel Virginia	\$ 7,408	\$ 3,893	\$ 394,779
Texas	\$ 14,093	\$ 47,665	\$ 1,142,795
Contel Texas	\$ 3,490	\$ 2,739	\$ 64,098
TOTAL VERIZON WEST	\$ 136,270	\$ 464,031	\$ 9,769,982

Revenue Loading (Column A + Column B) / Column C

0.0614

Grossed-Up Revenue Loading Factor

1.0655

